

of the corporation, the corporate importer must, within 30 days after the change occurs, apply for a new permit on TTB F 5230.4. If the application is not timely made, the present permit will automatically terminate at the expiration of that 30-day period, and the importer must dispose of all tobacco products on hand in accordance with this part, make a concluding report in accordance with § 41.206, and surrender the permit with that report. If the application for a new permit is timely made, the present permit will continue in effect pending final action with respect to the new application.

#### CHANGES IN LOCATION OR ADDRESS

##### § 41.227 Change in location.

When an importer of tobacco products intends to relocate its principal business office, the importer must, before commencing operations at the new location, make application on TTB F 5230.5 for, and obtain, an amended permit.

##### § 41.228 Change in address.

When any change occurs in the address, but not the location, of the principal business office of an importer of tobacco products as a result of action by local authorities, the importer must, within 30 days of such change, make application on TTB F 5230.5 for an amended permit.

### Subpart M—Importation of Processed Tobacco

SOURCE: T.D. TTB-78, 74 FR 29416, June 22, 2009, unless otherwise noted.

#### QUALIFICATION REQUIREMENTS FOR IMPORTERS OF PROCESSED TOBACCO

##### § 41.231 Persons required to qualify.

Except as otherwise provided in § 41.233, every person, before commencing business as an importer of processed tobacco, must apply for, and obtain, either a permit as an importer of processed tobacco or, if the person holds a TTB permit as an importer of tobacco products, an amendment to the existing permit authorizing the importation of processed tobacco under such

permit, in accordance with the provisions of this subpart.

##### § 41.232 Application for permit or amendment of existing permit.

(a) *Application for permit.* Any person who intends to engage in the business of importing processed tobacco, and who is not engaged in the business of importing tobacco products, must apply for a permit by completing and submitting TTB F 5230.4 in accordance with the instructions on that form. All documents required under this subpart to be furnished with the application must be included with the application when it is submitted. If the appropriate TTB officer determines that the application is incomplete and, for that reason, does not include sufficient information for TTB to make a decision on the application, and if the applicant has not provided the missing information within one year of a written request for it or within any shorter time period specified in the written request, the application will be deemed abandoned and the applicant will be notified in writing that no permit will be issued in response to the incomplete application. In the case of an application filed in accordance with § 41.233, such notification will constitute the final action on the application and such party will no longer be able to continue as an importer of processed tobacco.

(b) *Application for amendment of existing permit.* Any person who holds a TTB permit as an importer of tobacco products may also qualify to engage in business as an importer of processed tobacco under the same permit by making application on TTB F 5230.5 for an amended permit and receiving TTB authorization.

[T.D. TTB-78, 74 FR 29416, June 22, 2009, as amended by T.D. TTB-104, 77 FR 37304, June 21, 2012]

##### § 41.233 Transitional rule.

(a) Any person who:

(1) On April 1, 2009, had already been engaged in business as an importer of processed tobacco; and

(2) Before June 30, 2009, submits an application for a permit or an amendment of an existing permit, as provided in § 41.232, to engage in such business,

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may continue to engage in that business pending final action on the application.

(b) Pending final action on the application, all provisions of chapter 52 of the Internal Revenue Code of 1986 shall apply to the applicant in the same manner and to the same extent as if the applicant were a holder of a permit as an importer of processed tobacco or an amended permit authorizing the importation of processed tobacco under chapter 52 and this subpart. Upon receipt of an application, the appropriate TTB officer will provide the applicant with a written acknowledgement that may be used for a limited period as confirmation of TTB authorization to engage in such business of an importer of processed tobacco.

#### **§ 41.234 Corporate documents.**

Every corporation that files an application for a permit as an importer of processed tobacco must furnish with its application for the permit required by § 41.231 a true copy of the corporate charter or a certificate of corporate existence or incorporation executed by the appropriate officer of the State in which incorporated. The corporation must likewise furnish duly authenticated extracts of the stockholders' meetings, bylaws, or directors' meetings, listing the offices the incumbents of which are authorized to sign documents or otherwise act in behalf of the corporation in matters relating to 26 U.S.C. chapter 52, and regulations issued thereunder. The corporation must also furnish evidence, in duplicate, of the identity of the officers and directors and each person who holds more than ten percent of the stock of such corporation. Where any of the information required by this section has previously been filed with the appropriate TTB officer and such information is currently complete and accurate, a written statement to that effect will be sufficient for the purpose of this section.

#### **§ 41.235 Articles of partnership or association.**

Every partnership or association that files an application for a permit as an importer of processed tobacco must furnish with its application for the per-

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mit required by § 41.231 a true copy of the articles of partnership or association, if any, or certificate of partnership or association where required to be filed by any State, county, or municipality. Where a partnership or association has previously filed such documents with the appropriate TTB officer and such documents are currently complete and accurate, a written statement, in duplicate, to that effect by the partnership or association will be sufficient for the purpose of this section.

#### **§ 41.236 Trade name certificate.**

Every person that files an application for a permit as an importer of processed tobacco operating under a trade name must furnish with the application for the permit required by § 41.231 a true copy of the certificate or other document, if any, issued by a State, county, or municipal authority in connection with the transaction of business under such trade name. If no such certificate or other document is so required, a written statement, in duplicate, to that effect by such person will be sufficient for the purpose of this section.

#### **§ 41.237 Additional information.**

(a) *General.* The appropriate TTB officer may require such additional information as deemed necessary to determine whether the applicant is entitled to obtain either a permit as an importer of tobacco products or, if holding a permit as an importer of processed tobacco, an amended permit authorizing the importation of processed tobacco, under this subpart. The applicant must, when required by the appropriate TTB officer, furnish as a part of the application for the permit or authorization such additional information as may be necessary for the appropriate TTB officer to determine whether the applicant is entitled to a permit or an amended permit.

(b) *Business premises.* Every person that files an application for a permit required by § 41.231 as an importer of processed tobacco must furnish, with its application for the permit, the address to be used as the principal business office where the records and reports required by the subpart must be